

2010 MAINE

Resident

Individual Income Tax Booklet

Short Form 1040S-ME



Maine FastFile
Electronic filing and payment services



For more information, see www.maine.gov/revenue

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See your librarian for details about free internet access.

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TAXPAYER ASSISTANCE and FORMS

Visit www.maine.gov/revenue to learn the status of your refund and obtain the latest tax updates, frequently asked questions (FAQs), electronic tax assistance, download Maine tax forms and instructions, pay your tax or email tax-related questions.

To order forms: Download forms from the Maine Revenue Services web site at www.maine.gov/revenue/forms or call **(207) 624-7894** - Every day 24 Hours.

NexTalk (hearing-impaired only): **(888) 577-6690** Weekdays 8:00 a.m. - 4:30 p.m.

Assistance to help you with your tax questions: **(207) 626-8475** - Weekdays 8:00 a.m. - 5:00 p.m.

Collection problems and payment plans: **(207) 621-4300** - Weekdays 8:00 a.m. - 5:00 p.m. Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

Tax violations hot line: **(207) 624-9600** Call this number or send an email to compliance.tax@maine.gov to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.

Form 1040S-ME due date: Tuesday, April 19, 2011

Federal income tax information and forms: Call the Internal Revenue Service at **(800) 829-1040** or see the Internal Revenue Service web site at www.irs.gov.



IRS e-file is a fast, accurate, safe and paperless way to file a Federal Income Tax Return. Get your refund in half the time, even faster and safer with Direct Deposit.



An Unclaimed Property Message
Office of the Maine State Treasurer

The State Treasurer is currently holding Unclaimed Property worth millions of dollars.
Some of it may be yours!

www.maine.gov/unclaimed

GENERAL INSTRUCTIONS

Am I a Resident, "Safe Harbor" Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2010, read the following and check the proper box. **Retain this worksheet for your records.**

Domicile: Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.

RESIDENCY WORKSHEET

☐ **Full-Year Resident:**

(1) Maine was my domicile for the entire year of 2010;

OR

(2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

☐ **"Safe Harbor" Resident:**

General Safe Harbor - Maine was my domicile in 2010, I did not maintain a permanent place of abode in Maine, I maintained a permanent place of abode outside Maine and I spent no more than 30 days of 2010 in Maine. Individuals qualifying under the safe harbor rule will be treated as a nonresident for Maine individual income tax purposes. **If you are a "Safe-Harbor" resident, you must file Form 1040ME with Schedule NR or NRH.**

Foreign Safe Harbor - I spent at least 450 days in a foreign country during any 548-day period beginning after 2006. The taxpayer must also meet other eligibility criteria. If you qualify for the Foreign Safe Harbor, you will be considered a "Safe Harbor" Resident and treated as a nonresident for the 548-day period even though you were domiciled in Maine.

For more information and examples on "Safe Harbors", see the [Guidance to Residency "Safe Harbors" brochure available at www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call the forms line at (207) 624-7894.

☐ **Part-Year Resident:** I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above. **If you are a part-year resident, you must file Form 1040ME with Schedule NR or NRH.**

☐ **Nonresident:** I was not a resident or part-year resident in 2010, but I do have Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions. If you are a nonresident, you must file Form 1040ME with Schedule NR or NRH.**

For additional information on determining Maine residency, see the Maine Revenue Services **Guidance to Residency Status** and **Guidance to Residency "Safe Harbors"** brochures at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

Maine Resident: Except for "Safe Harbor" Residents treated as nonresidents for Maine income tax purposes (see example below), a Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

Example: Paul, single, is a member of the U.S. armed forces stationed

in Arizona and domiciled in Maine. He lived in military housing in Arizona during all of 2010 and did not maintain a permanent place of abode in Maine at any time during the year. While on leave, he stayed with relatives in Maine for 15 days. Paul is a "Safe Harbor" resident and will be treated as a nonresident for Maine income tax purposes.

Nonresident: If you are not a Maine resident, but stationed in this state by military orders, your military income is not subject to Maine tax. However, if you earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

Instructions for Married Couples:

WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE? You must file a Maine return using the same filing status as properly used on your federal return.

I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE? If you filed a joint federal return you have two options:

(1) You can choose to file a joint Maine return as if both of you were full-year Maine residents (*you may qualify for Credit for Tax Paid to Another Taxing Jurisdiction, see Form 1040ME, Schedule 3*);

OR

(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. (*If the nonresident, or "Safe Harbor" resident spouse, has no Maine-source income, that spouse does not have to file a Maine return.*) You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

WE ARE BOTH NONRESIDENTS or "SAFE HARBOR" RESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.

You have two options:

(1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR**;

OR

(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH**.

WE ARE BOTH NONRESIDENTS or "SAFE HARBOR" RESIDENTS AND BOTH HAVE MAINE- SOURCE INCOME. You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR**.

SPECIFIC INSTRUCTIONS — FORM 1040S-ME

Note: Form 1040S-ME is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., must start on the left; dollar amounts must start from the right. For example:

Enter letters like this:

Your Last Name

S A M P L E

Enter dollar amounts like this:

2 2 , 4 9 5 . 0 0

Due to scanning requirements, only original forms and schedules should be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.

For information on electronic filing, visit our web site at www.maine.gov/revenue.

STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

Print or type your name(s) and mailing address in the spaces provided. **Social security number(s):** You **must** enter your social security number(s) in the spaces provided.

Line 1. Check the box for you and/or your spouse if you want \$3 of your tax dollars to be applied to the **Maine Clean Election Fund**. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

Line 2. Check this box if at least two-thirds of your gross income for 2010 was from **commercial farming or fishing** as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

STEP 2: FILING STATUS

Lines 3-7. Check the box for the **filing status** properly used on your federal income tax return. If you check married filing separate, be sure to include your spouse's name and social security number.

Line 8. Check the appropriate boxes for you and your spouse if you or your spouse were **65 or over and/or blind** for federal income tax purposes.

STEP 3: EXEMPTIONS

Line 9. Enter the total number of **exemptions** properly claimed on your federal return.

STEP 4: CALCULATE YOUR TAXABLE INCOME

Line 10. Enter your **federal adjusted gross income** shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 37). Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 11. If you are an active member of the **Maine Public Employees Retirement System (MePERS)**, enter the amount of your 2010 contributions on this line. Contributions to the MePERS are tax deferred for federal income tax purposes, but are taxable on the Maine return. To get the amount of your contributions, subtract the federal wages from the state wages on your State of Maine W-2 Form. **NOTE:** *If you retired after 1988 and you are receiving benefits from the MePERS, you are entitled to a deduction on pension amounts received that were previously taxed by the State. To claim this deduction, you must file using the Long Form (1040ME).*

Line 12. Enter on this line income from direct obligations of the U.S. Government, such as **U.S. Government Savings Bonds and U.S. Treasury Bills and Notes**. Write only the amount of this interest that is included in your federal adjusted gross income.

Line 13. Enter the amount of **social security and railroad retirement benefits** (tier 1 and tier 2) that are included as taxable in your federal adjusted gross income.

Line 14. Pension Income Deduction. See instructions and worksheet on page 8.

Line 16. If you use the **standard deduction** on your federal return, you must use the Maine standard deduction on your Maine return. If you itemize deductions on your Maine return (based on federal itemized deductions), you must file using the long form, 1040ME, and complete Schedule 2.

MAINE STANDARD DEDUCTION AMOUNTS:

SINGLE -----	\$5,700
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) -----	\$9,550
HEAD OF HOUSEHOLD -----	\$8,400
MARRIED FILING SEPARATELY -----	\$4,775

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of \$950 or earned income plus \$300 (up to the standard deduction amount shown above for your filing status).

Additional Maine Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): multiply the number of boxes checked on lines 8a and 8b by \$1,400. Add the result to the standard deduction for your filing status above.

Married (whether filing jointly or separately) or a qualified widow(er): multiply the number of boxes checked on lines 8a, 8b, 8c and 8d by \$1,100. Add the result to the standard deduction for your filing status above.

NOTE: *If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.*

Line 17. Multiply the total number of **exemptions** on line 9 by \$2,850 and enter the result on this line.

Caution: If you filed federal Form 1040EZ and checked one or both boxes on line 5 of that form and line F of the "Worksheet for dependents who checked one or both boxes on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 17 of your Maine short form. If you checked one or both boxes on federal Form 1040EZ, line 5 and line F of the worksheet is \$3,650, enter \$2,850 on line 17 of your Maine short form.

STEP 5: CALCULATE YOUR TAX & CONTRIBUTIONS

Line 19. Find the **income tax** for the taxable income on line 18 in the tax table on pages 9 through 11 or compute your tax based on the tax rate schedule on page 11.

Line 21. If your taxable income, line 18, is \$2,000 or less, neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, **and** you are not subject to the Maine Minimum Tax, you are entitled to a **low-income tax credit** equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 on this line. **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

Line 22. Your Maine **earned income tax credit** is equal to 4% of your federal earned income tax credit but only to the extent of your Maine tax liability. The Maine earned income tax credit is not refundable. Enter the amount of your federal credit in the space provided and multiply that amount by .04. Enter the result in the boxes provided.

Line 24. Enter the total amount of **Maine income tax withheld**. Enclose (**do not staple or tape**) supporting W-2 and 1099 forms (including Form 1099ME, if applicable). Legible photocopies of your W-2 or 1099 forms on 8 1/2 by 11 inch paper are preferred.

Line 27. If you purchased items for use in Maine from retailers who did not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you may owe **Maine use tax** on those items. The rate of tax for purchases in 2010 is 5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 15 by .08% (.0008) or use the table below.

NOTE: For items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. Use tax on items that cost more than \$5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. For additional information on Maine use tax visit www.maine.gov/

revenue/salesuse/usetax/usetax.html or call (207) 624-9693.

USE TAX TABLE					
Maine Adjusted Gross Income		Use Tax Amount	Maine Adjusted Gross Income		Use Tax Amount
At Least	Less Than		At Least	Less Than	
\$ 0	\$ 6,000	\$ 5	\$30,000	\$ 36,000	\$ 29
6,000	12,000	10	36,000	42,000	34
12,000	18,000	14	42,000	48,000	38
18,000	24,000	19	48,000	54,000	43
24,000	30,000	24	54,000	60,000	48
60,000 and up		—.08% of Form 1040S-ME, Line 15			

Line 27a. If you collected \$2,000 or less in **sales tax on casual rentals of living quarters**, you may report the tax on this line. Multiply the rentals received in 2010 not reported on any sales tax return by 7%. Note: To report sales tax greater than \$2,000, you must file a sales/use tax return to report all sales you owe to Maine. Sales and use tax forms are available at www.maine.gov/revenue/salesuse/returnlink.htm or call (207) 624-9693.

Line 28. Enter the total amount of **voluntary contributions and state park pass purchases** from line 14 of Schedule CP.

STEP 6: CALCULATE YOUR REFUND OR BALANCE DUE

Line 29. Enter the amount of your **refund**. Refunds of more than \$1.00 will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

Line 30. You may have your **refund directly deposited** into your checking or savings account (if it is \$10,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen® Account). (The NextGen Program is administered by the Finance Authority of Maine.) *Refunds directed to a NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s) thereto.* To comply with banking rules, you must check the box to the left of line 30b if your refund is going to an account outside the United States. If you check the box, we will mail you a paper check.

On **line 30a**, enter the 9-digit routing transit number (RTN). The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. **ENTRIES MUST BE ACCURATE.** If you are unsure what your RTN is, contact your financial institution. **NOTE:** If you are directing your refund to a NextGen Account, enter the following RTN: **043000261**.

On **line 30b**, enter your account number. The account number can be up to 17 digits long (both numbers and letters). Omit

hyphens, spaces and special symbols. Enter the number from left to right and leave any unused spaces blank. **NOTE:** For NextGen Accounts, the account number is the account owner's 9-digit social security number.

On **line 30c**, check the box for the appropriate account type.

Line 31. This is the **amount you owe**. Do not send cash. If the amount you owe is less than \$1.00, do not pay it.

Remit your payment electronically using Maine EZ Pay at www.maine.gov/revenue or enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine. Include your complete name, address and telephone number on your check or money order. **Note:** If the amount due is \$1,000 or more, you may owe a penalty for underpayment of estimated tax. We can calculate the penalty for you and bill you, or you can file using the Maine Long Form (1040ME) and complete Form 2210ME to calculate your penalty.

Line 32. FOR MAINE RESIDENTS ONLY: Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund "Circuitbreaker" Program application in August for property tax assessed or rent paid in 2010. The Circuitbreaker Program is a property tax relief program for qualified homeowners or renters who live in Maine. Although the program that begins August 1, 2011 may change, the current program (that ends May 31, 2011) is generally available to Maine residents with 2009 household income up to \$86,600 for multi-member households or up to \$64,950 for single-member households. Also, your 2009 property taxes must have been greater than 4% of your income or your 2009 rent must have been greater than 20% of your income. The application period for the next program is August 1, 2011 through May 31, 2012.



THIRD PARTY DESIGNEE. Complete this section if you would like to allow Maine Revenue Services to call or accept information from another person to discuss your 2010 Maine Individual Income Tax Return. Choose any 5-digit PIN which will be used to ensure MRS employees only speak with the individual you have designated. This authorization will automatically end no later than the due date (without regard to extensions) for filing your 2011 tax return. For most people, this is April 15, 2012.

Payment Plan. Check the box below your signature(s) if you are requesting a payment plan. Your first payment should be submitted with your return and you should continue to make payments until Maine Revenue Services contacts you. For more information, call (207) 621-4300 or email compliance.tax@maine.gov.

Injured Spouse. Check the box below your signature(s) if you are an innocent/injured spouse (see federal Form 8379 or Form 8857 and related instructions). For more information, call (207) 624-9595 or email compliance.tax@maine.gov.

JOHN MAINE
JANE MAINE
 123 Main St
 Anyplace, ME 04000

PAY TO THE
 ORDER OF _____

ANYPLACE BANK
 Anyplace, ME 04000

For _____

I: 250250025 202020 " 86 " 1234

1234
 15000000000

20

\$ _____

DOLLARS

Routing number (line 30a)

Account number (line 30b)

Do not include the check number

Note: The routing and account numbers may be in different places on your check.



2010

MAINE INDIVIDUAL INCOME TAX 1040S-ME RESIDENT **SHORT FORM**



1002200

99

STEP 1 Print Neatly in Blue or Black Ink, Using Upper Case Letters. DO NOT USE RED INK

Your First Name _____ MI _____
Your Last Name _____
Spouse's First Name _____ MI _____
Spouse's Last Name _____
Mailing Address (PO Box, number, street and apt. no) _____
City _____ State _____ Zip Code _____

IMPORTANT!
You **must** enter your SSN(s) below.

Your Social Security Number _____
Spouse's Social Security Number _____
Home Phone Number _____
Work Phone Number _____

NOTE: If either spouse is **deceased**, enter the date of death on the **back** of this page in the spaces provided above the signature area.

1 Maine Clean Election Fund. Maine Residents Only. Check here if you, or your spouse, if filing jointly, want \$3 to go to this fund. ☐ You ☐ Spouse

2 Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2010. ☐

FILING STATUS (Check one)

- 3** ☐ **Single**
4 ☐ **Married filing joint return** (Even if only one had income)
5 ☐ **Married filing separate return.** Enter spouse's social security number and full name above.
6 ☐ **Head of household** (With qualifying person)
7 ☐ **Qualifying widow(er) with dependent child**
(Year spouse died _____)

8 CHECK IF: **You** **Spouse**
were **was**
65 or over8a ☐ 8c ☐
Blind.....8b ☐ 8d ☐

9 Enter the TOTAL number of **EXEMPTIONS** claimed on your federal return9 ☐

10 FEDERAL ADJUSTED GROSS INCOME. (See instructions on page 3 for line references to federal forms. If negative, enter a minus sign in the space to the left of the number.) 10 ☐ / ☐ .00

11 MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM CONTRIBUTIONS. (See instructions.) ... 11 ☐ / ☐ .00

12 U.S. GOVERNMENT BOND INTEREST included in your federal adjusted gross income 12 ☐ / ☐ .00

13 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS included in your federal adjusted gross income 13 ☐ / ☐ .00

14 PENSION INCOME DEDUCTION. (See instructions and worksheet on page 8) 14 ☐ / ☐ .00

15 MAINE ADJUSTED GROSS INCOME. (Add lines 10 and 11, subtract lines 12, 13, and 14. If negative, enter a minus sign in the space to the left of the number) 15 ☐ / ☐ .00

16 STANDARD DEDUCTION. (See instructions on page 3)16 ☐ / ☐ .00

17 EXEMPTION. (Multiply number of exemptions on line 9 by \$2,850).....17 ☐ / ☐ .00

18 TAXABLE INCOME. (Line 15 minus lines 16 and 17. If negative, enter a minus sign in the space to the left of the number.)18 ☐ / ☐ .00

19 INCOME TAX. (Find the tax for the amount on line 18 in the tax table on pages 9-11 or compute your tax using the tax rate schedule on page 11. If line 18 is negative, enter zero.)19 ☐ / ☐ .00

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

99

Injured Spouse —

Schedule CP 2010

Attachment
Sequence No. 6

VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES

For more information on each contribution or park pass item, go to www.maine.gov/revenue/forms.



99

Name(s) as shown on your Maine income tax form

Your Social Security Number

WHO SHOULD FILE SCHEDULE CP? You only need to file Schedule CP if you want to make voluntary contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. **Otherwise** do not file Schedule CP.

						Enter line totals below:		
A. CONTRIBUTIONS	1 Democratic Party	<input type="text"/>	\$1	<input type="text"/>	\$5	<input type="text"/>	\$10	Other \$ <input type="text"/>1 <input type="text"/> , <input type="text"/> . 00
	2 Green Independent Party	<input type="text"/>	\$1	<input type="text"/>	\$5	<input type="text"/>	\$10	Other \$ <input type="text"/>2 <input type="text"/> , <input type="text"/> . 00
	3 Republican Party	<input type="text"/>	\$1	<input type="text"/>	\$5	<input type="text"/>	\$10	Other \$ <input type="text"/>3 <input type="text"/> , <input type="text"/> . 00
	4 Endangered & Nongame Wildlife Fund "Chickadee Check-off"	<input type="text"/>	\$5	<input type="text"/>	\$10	<input type="text"/>	\$25	Other \$ <input type="text"/>4 <input type="text"/> , <input type="text"/> . 00
	5 Maine Children's Trust	<input type="text"/>	\$5	<input type="text"/>	\$10	<input type="text"/>	\$25	Other \$ <input type="text"/>5 <input type="text"/> , <input type="text"/> . 00
	6 Bone Marrow Screening Fund	<input type="text"/>	\$5	<input type="text"/>	\$10	<input type="text"/>	\$25	Other \$ <input type="text"/>6 <input type="text"/> , <input type="text"/> . 00
	7 Companion Animal Sterilization Fund	<input type="text"/>	\$5	<input type="text"/>	\$10	<input type="text"/>	\$25	Other \$ <input type="text"/>7 <input type="text"/> , <input type="text"/> . 00
	8 Maine Military Family Relief Fund	<input type="text"/>	\$1	<input type="text"/>	\$5	<input type="text"/>	\$10	\$25 Other \$ <input type="text"/>8 <input type="text"/> , <input type="text"/> . 00
	9 Maine Veterans' Memorial Cemetery Maintenance Fund	<input type="text"/>	\$1	<input type="text"/>	\$5	<input type="text"/>	\$10	\$25 Other \$ <input type="text"/>9 <input type="text"/> , <input type="text"/> . 00
	10 Maine Asthma & Lung Disease Research Fund	<input type="text"/>	\$1	<input type="text"/>	\$5	<input type="text"/>	\$10	\$25 Other \$ <input type="text"/>10 <input type="text"/> , <input type="text"/> . 00
11 TOTAL CONTRIBUTIONS. (Add lines 1 through 10)11 <input type="text"/> , <input type="text"/> . 00								
B. PARK PASSES	12 Number of Individual Park Passes	<input type="text"/>	x	\$3512 <input type="text"/> , <input type="text"/> . 00			
	13 Number of Vehicle Park Passes	<input type="text"/>	x	\$7013 <input type="text"/> , <input type="text"/> . 00			
	14 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES (Add lines 11, 12, and 13. Enter result here and on Form 1040ME, line 32 or Form 1040S-ME, line 28).....14 <input type="text"/> , <input type="text"/> . 00							

INSTRUCTIONS

A. CONTRIBUTIONS. Lines 1-10. Check the appropriate box or boxes to indicate the funds and amounts of your choice. *Political party designations may only be made by Maine residents.* You and/or your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line. Part A contributions may be deductible the following year on state and federal income tax returns.

Contributions to the **Endangered and Nongame Wildlife Fund "Chickadee Check-off"** are used to fund the endangered and nongame wildlife programs. For more information, visit www.maine.gov/ifw/wildlife/species/endangered_species/nongame_fund.htm.

Contributions to the **Maine Children's Trust** are used to prevent child abuse and neglect throughout Maine. The fund is administered by the Maine Children's Trust. For more information, visit www.mechildrenstrust.org.

Contributions to the **Bone Marrow Screening Fund** are used to support blood screening to add people to the National Bone Marrow Registry. As a result, people with certain cancers, genetic disorders, or autoimmune

illnesses who are in need of a bone marrow or other similar transplant will have more potential donors. The fund is administered by the Department of Health and Human Services.

Contributions to the **Companion Animal Sterilization Fund** are placed in the Companion Animal Sterilization Fund and used to fund the Animal Welfare Program's "Help Fix ME" Spay/Neuter Fund for low-income dog and cat owners. The fund is administered by the Department of Agriculture. For more information call 800-367-1317.

Contributions to the **Maine Military Family Relief Fund** are used to assist the families of persons who are members of the Maine National Guard or residents of Maine who are members of the Reserves and who have been called to military duty and are experiencing financial hardship. The fund is administered by the Maine Adjutant General.

Contributions to the **Maine Veterans' Memorial Cemetery Maintenance Fund** are used to help finance the maintenance and perpetual care of Maine veterans' cemeteries.

Contributions to the **Maine Asthma and Lung Disease Fund** are used to provide research grants to develop and advance the

understanding of lung disease, especially its prevention, causes, treatment and cure. The fund is administered by the American Lung Association of Maine.

B. PARK PASSES. Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. *Note that visitors 65 years or over are admitted to Maine State Park day-use areas free of charge upon proof of age.* An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass (for vehicles weighing up to one-ton) allows all occupants of the vehicle admittance to day use. **These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach.** Any pass purchased will reduce the amount of your refund or increase the amount you owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at (207) 287-3821.

To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.

2010 - Worksheet for Pension Income Deduction - Form 1040S-ME, Line 14Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040S-ME

You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income* that is included in your federal adjusted gross income. Except for military pension benefits, the \$6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal and military pension benefits, as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (Qualified Pension Plans, including qualified 401 SIMPLE plans) and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans), **except** that pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions (see federal Form 5329, Part 1, or federal Form 1040, line 58). Also, disability benefits reported as wages on your federal income tax return do not qualify.

***Eligible pension income does not include benefits earned by another person, *except* in the case of a surviving spouse. Only the individual that earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$6,000.**

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

		Taxpayer		Spouse*	
1. Total eligible non-military pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal Form 1040A, line 12b or Form 1040, line 16b). (Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan, an ineligible deferred compensation plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions).	1.	\$		\$	
2. Maximum allowable deduction	2.	\$	6,000.00	\$	6,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not	3.	\$		\$	
4. Subtract line 3 from line 2 (if zero or less, enter zero)	4.	\$		\$	
5. Enter the smaller of line 1 or line 4 here	5.	\$		\$	
6. Total eligible military pension income included in your federal adjusted gross income	6.	\$		\$	
7. Add line 5 and line 6	7.	\$		\$	
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on line 14, Form 1040S-ME	8.	\$		\$	

***Use this column only if filing married-joint return and only if spouse separately earned an eligible pension.**

2010 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
0				
0	100	0	0	0
100	200	3	3	3
200	300	5	5	5
300	400	7	7	7
400	500	9	9	9
500	600	11	11	11
600	700	13	13	13
700	800	15	15	15
800	900	17	17	17
900	1,000	19	19	19
1,000				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
2,000				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
3,000				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
4,000				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	85	85	85
4,300	4,400	87	87	87
4,400	4,500	89	89	89
4,500	4,600	91	91	91
4,600	4,700	93	93	93
4,700	4,800	95	95	95
4,800	4,900	97	97	97
4,900	5,000	99	99	99
5,000				
5,000	5,100	104	101	101
5,100	5,200	108	103	103
5,200	5,300	113	105	105
5,300	5,400	117	107	107
5,400	5,500	122	109	109
5,500	5,600	126	111	111
5,600	5,700	131	113	113
5,700	5,800	135	115	115
5,800	5,900	140	117	117
5,900	6,000	144	119	119
6,000				
6,000	6,100	149	121	121
6,100	6,200	153	123	123
6,200	6,300	158	125	125
6,300	6,400	162	127	127
6,400	6,500	167	129	129
6,500	6,600	171	131	131
6,600	6,700	176	133	133
6,700	6,800	180	135	135
6,800	6,900	185	137	137
6,900	7,000	189	139	139

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
7,000				
7,000	7,100	194	141	141
7,100	7,200	198	143	143
7,200	7,300	203	145	145
7,300	7,400	207	147	147
7,400	7,500	212	149	149
7,500	7,600	216	151	154
7,600	7,700	221	153	158
7,700	7,800	225	155	163
7,800	7,900	230	157	167
7,900	8,000	234	159	172
8,000				
8,000	8,100	239	161	176
8,100	8,200	243	163	181
8,200	8,300	248	165	185
8,300	8,400	252	167	190
8,400	8,500	257	169	194
8,500	8,600	261	171	199
8,600	8,700	266	173	203
8,700	8,800	270	175	208
8,800	8,900	275	177	212
8,900	9,000	279	179	217
9,000				
9,000	9,100	284	181	221
9,100	9,200	288	183	226
9,200	9,300	293	185	230
9,300	9,400	297	187	235
9,400	9,500	302	189	239
9,500	9,600	306	191	244
9,600	9,700	311	193	248
9,700	9,800	315	195	253
9,800	9,900	320	197	257
9,900	10,000	327	199	262
10,000				
10,000	10,100	334	204	266
10,100	10,200	341	208	271
10,200	10,300	348	213	275
10,300	10,400	355	217	280
10,400	10,500	362	222	284
10,500	10,600	369	226	289
10,600	10,700	376	231	293
10,700	10,800	383	235	298
10,800	10,900	390	240	302
10,900	11,000	397	244	307
11,000				
11,000	11,100	404	249	311
11,100	11,200	411	253	316
11,200	11,300	418	258	320
11,300	11,400	425	262	325
11,400	11,500	432	267	329
11,500	11,600	439	271	334
11,600	11,700	446	276	338
11,700	11,800	453	280	343
11,800	11,900	460	285	347
11,900	12,000	467	289	352
12,000				
12,000	12,100	474	294	356
12,100	12,200	481	298	361
12,200	12,300	488	303	365
12,300	12,400	495	307	370
12,400	12,500	502	312	374
12,500	12,600	509	316	379
12,600	12,700	516	321	383
12,700	12,800	523	325	388
12,800	12,900	530	330	392
12,900	13,000	537	334	397
13,000				
13,000	13,100	544	339	401
13,100	13,200	551	343	406
13,200	13,300	558	348	410
13,300	13,400	565	352	415
13,400	13,500	572	357	419
13,500	13,600	579	361	424
13,600	13,700	586	366	428
13,700	13,800	593	370	433
13,800	13,900	600	375	437
13,900	14,000	607	379	442

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
14,000				
14,000	14,100	614	384	446
14,100	14,200	621	388	451
14,200	14,300	628	393	455
14,300	14,400	635	397	460
14,400	14,500	642	402	464
14,500	14,600	649	406	469
14,600	14,700	656	411	473
14,700	14,800	663	415	478
14,800	14,900	670	420	484
14,900	15,000	677	424	491
15,000				
15,000	15,100	684	429	498
15,100	15,200	691	433	505
15,200	15,300	698	438	512
15,300	15,400	705	442	519
15,400	15,500	712	447	526
15,500	15,600	719	451	533
15,600	15,700	726	456	540
15,700	15,800	733	460	547
15,800	15,900	740	465	554
15,900	16,000	747	469	561
16,000				
16,000	16,100	754	474	568
16,100	16,200	761	478	575
16,200	16,300	768	483	582
16,300	16,400	775	487	589
16,400	16,500	782	492	596
16,500	16,600	789	496	603
16,600	16,700	796	501	610
16,700	16,800	803	505	617
16,800	16,900	810	510	624
16,900	17,000	817	514	631
17,000				
17,000	17,100	824	519	638
17,100	17,200	831	523	645
17,200	17,300	838	528	652
17,300	17,400	845	532	659
17,400	17,500	852	537	666
17,500	17,600	859	541	673
17,600	17,700	866	546	680
17,700	17,800	873	550	687
17,800	17,900	880	555	694
17,900	18,000	887	559	701
18,000				
18,000	18,100	894	564	708
18,100	18,200	901	568	715
18,200	18,300	908	573	722
18,300	18,400	915	577	729
18,400	18,500	922	582	736
18,500	18,600	929	586	743
18,600	18,700	936	591	750
18,700	18,800	943	595	757
18,800	18,900	950	600	764
18,900	19,000	957	604	771
19,000				
19,000	19,100	964	609	778
19,100	19,200	971	613	785
19,200	19,300	978	618	792
19,300	19,400	985	622	799
19,400	19,500	992	627	806
19,500	19,600	999	631	813
19,600	19,700	1,006	636	820
19,700	19,800	1,013	640	827
19,800	19,900	1,022	647	834
19,900	20,000	1,030	654	841
20,000				
20,000	20,100	1,039	661	848
20,100	20,200	1,047	668	855
20,200	20,300	1,056	675	862
20,300	20,400	1,064	682	869
20,400	20,500	1,073	689	876
20,500	20,600	1,081	696	883
20,600	20,700	1,090	703	890
20,700	20,800	1,098	710	897
20,800	20,900	1,107	717	904
20,900	21,000	1,115	724	911

2010 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
21,000				
21,000	21,100	1,124	731	918
21,100	21,200	1,132	738	925
21,200	21,300	1,141	745	932
21,300	21,400	1,149	752	939
21,400	21,500	1,158	759	946
21,500	21,600	1,166	766	953
21,600	21,700	1,175	773	960
21,700	21,800	1,183	780	967
21,800	21,900	1,192	787	974
21,900	22,000	1,200	794	981
22,000				
22,000	22,100	1,209	801	988
22,100	22,200	1,217	808	995
22,200	22,300	1,226	815	1,002
22,300	22,400	1,234	822	1,009
22,400	22,500	1,243	829	1,016
22,500	22,600	1,251	836	1,023
22,600	22,700	1,260	843	1,030
22,700	22,800	1,268	850	1,037
22,800	22,900	1,277	857	1,044
22,900	23,000	1,285	864	1,051
23,000				
23,000	23,100	1,294	871	1,058
23,100	23,200	1,302	878	1,065
23,200	23,300	1,311	885	1,072
23,300	23,400	1,319	892	1,079
23,400	23,500	1,328	899	1,086
23,500	23,600	1,336	906	1,093
23,600	23,700	1,345	913	1,100
23,700	23,800	1,353	920	1,107
23,800	23,900	1,362	927	1,114
23,900	24,000	1,370	934	1,121
24,000				
24,000	24,100	1,379	941	1,128
24,100	24,200	1,387	948	1,135
24,200	24,300	1,396	955	1,142
24,300	24,400	1,404	962	1,149
24,400	24,500	1,413	969	1,156
24,500	24,600	1,421	976	1,163
24,600	24,700	1,430	983	1,170
24,700	24,800	1,438	990	1,177
24,800	24,900	1,447	997	1,184
24,900	25,000	1,455	1,004	1,191
25,000				
25,000	25,100	1,464	1,011	1,198
25,100	25,200	1,472	1,018	1,205
25,200	25,300	1,481	1,025	1,212
25,300	25,400	1,489	1,032	1,219
25,400	25,500	1,498	1,039	1,226
25,500	25,600	1,506	1,046	1,233
25,600	25,700	1,515	1,053	1,240
25,700	25,800	1,523	1,060	1,247
25,800	25,900	1,532	1,067	1,254
25,900	26,000	1,540	1,074	1,261
26,000				
26,000	26,100	1,549	1,081	1,268
26,100	26,200	1,557	1,088	1,275
26,200	26,300	1,566	1,095	1,282
26,300	26,400	1,574	1,102	1,289
26,400	26,500	1,583	1,109	1,296
26,500	26,600	1,591	1,116	1,303
26,600	26,700	1,600	1,123	1,310
26,700	26,800	1,608	1,130	1,317
26,800	26,900	1,617	1,137	1,324
26,900	27,000	1,625	1,144	1,331
27,000				
27,000	27,100	1,634	1,151	1,338
27,100	27,200	1,642	1,158	1,345
27,200	27,300	1,651	1,165	1,352
27,300	27,400	1,659	1,172	1,359
27,400	27,500	1,668	1,179	1,366
27,500	27,600	1,676	1,186	1,373
27,600	27,700	1,685	1,193	1,380
27,700	27,800	1,693	1,200	1,387
27,800	27,900	1,702	1,207	1,394
27,900	28,000	1,710	1,214	1,401

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
28,000				
28,000	28,100	1,719	1,221	1,408
28,100	28,200	1,727	1,228	1,415
28,200	28,300	1,736	1,235	1,422
28,300	28,400	1,744	1,242	1,429
28,400	28,500	1,753	1,249	1,436
28,500	28,600	1,761	1,256	1,443
28,600	28,700	1,770	1,263	1,450
28,700	28,800	1,778	1,270	1,457
28,800	28,900	1,787	1,277	1,464
28,900	29,000	1,795	1,284	1,471
29,000				
29,000	29,100	1,804	1,291	1,478
29,100	29,200	1,812	1,298	1,485
29,200	29,300	1,821	1,305	1,492
29,300	29,400	1,829	1,312	1,499
29,400	29,500	1,838	1,319	1,506
29,500	29,600	1,846	1,326	1,513
29,600	29,700	1,855	1,333	1,520
29,700	29,800	1,863	1,340	1,529
29,800	29,900	1,872	1,347	1,537
29,900	30,000	1,880	1,354	1,546
30,000				
30,000	30,100	1,889	1,361	1,554
30,100	30,200	1,897	1,368	1,563
30,200	30,300	1,906	1,375	1,571
30,300	30,400	1,914	1,382	1,580
30,400	30,500	1,923	1,389	1,588
30,500	30,600	1,931	1,396	1,597
30,600	30,700	1,940	1,403	1,605
30,700	30,800	1,948	1,410	1,614
30,800	30,900	1,957	1,417	1,622
30,900	31,000	1,965	1,424	1,631
31,000				
31,000	31,100	1,974	1,431	1,639
31,100	31,200	1,982	1,438	1,648
31,200	31,300	1,991	1,445	1,656
31,300	31,400	1,999	1,452	1,665
31,400	31,500	2,008	1,459	1,673
31,500	31,600	2,016	1,466	1,682
31,600	31,700	2,025	1,473	1,690
31,700	31,800	2,033	1,480	1,699
31,800	31,900	2,042	1,487	1,707
31,900	32,000	2,050	1,494	1,716
32,000				
32,000	32,100	2,059	1,501	1,724
32,100	32,200	2,067	1,508	1,733
32,200	32,300	2,076	1,515	1,741
32,300	32,400	2,084	1,522	1,750
32,400	32,500	2,093	1,529	1,758
32,500	32,600	2,101	1,536	1,767
32,600	32,700	2,110	1,543	1,775
32,700	32,800	2,118	1,550	1,784
32,800	32,900	2,127	1,557	1,792
32,900	33,000	2,135	1,564	1,801
33,000				
33,000	33,100	2,144	1,571	1,809
33,100	33,200	2,152	1,578	1,818
33,200	33,300	2,161	1,585	1,826
33,300	33,400	2,169	1,592	1,835
33,400	33,500	2,178	1,599	1,843
33,500	33,600	2,186	1,606	1,852
33,600	33,700	2,195	1,613	1,860
33,700	33,800	2,203	1,620	1,869
33,800	33,900	2,212	1,627	1,877
33,900	34,000	2,220	1,634	1,886
34,000				
34,000	34,100	2,229	1,641	1,894
34,100	34,200	2,237	1,648	1,903
34,200	34,300	2,246	1,655	1,911
34,300	34,400	2,254	1,662	1,920
34,400	34,500	2,263	1,669	1,928
34,500	34,600	2,271	1,676	1,937
34,600	34,700	2,280	1,683	1,945
34,700	34,800	2,288	1,690	1,954
34,800	34,900	2,297	1,697	1,962
34,900	35,000	2,305	1,704	1,971

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
35,000				
35,000	35,100	2,314	1,711	1,979
35,100	35,200	2,322	1,718	1,988
35,200	35,300	2,331	1,725	1,996
35,300	35,400	2,339	1,732	2,005
35,400	35,500	2,348	1,739	2,013
35,500	35,600	2,356	1,746	2,022
35,600	35,700	2,365	1,753	2,030
35,700	35,800	2,373	1,760	2,039
35,800	35,900	2,382	1,767	2,047
35,900	36,000	2,390	1,774	2,056
36,000				
36,000	36,100	2,399	1,781	2,064
36,100	36,200	2,407	1,788	2,073
36,200	36,300	2,416	1,795	2,081
36,300	36,400	2,424	1,802	2,090
36,400	36,500	2,433	1,809	2,098
36,500	36,600	2,441	1,816	2,107
36,600	36,700	2,450	1,823	2,115
36,700	36,800	2,458	1,830	2,124
36,800	36,900	2,467	1,837	2,132
36,900	37,000	2,475	1,844	2,141
37,000				
37,000	37,100	2,484	1,851	2,149
37,100	37,200	2,492	1,858	2,158
37,200	37,300	2,501	1,865	2,166
37,300	37,400	2,509	1,872	2,175
37,400	37,500	2,518	1,879	2,183
37,500	37,600	2,526	1,886	2,192
37,600	37,700	2,535	1,893	2,200
37,700	37,800	2,543	1,900	2,209
37,800	37,900	2,552	1,907	2,217
37,900	38,000	2,560	1,914	2,226
38,000				
38,000	38,100	2,569	1,921	2,234
38,100	38,200	2,577	1,928	2,243
38,200	38,300	2,586	1,935	2,251
38,300	38,400	2,594	1,942	2,260
38,400	38,500	2,603	1,949	2,268
38,500	38,600	2,611	1,956	2,277
38,600	38,700	2,620	1,963	2,285
38,700	38,800	2,628	1,970	2,294
38,800	38,900	2,637	1,977	2,302
38,900	39,000	2,645	1,984	2,311
39,000				
39,000	39,100	2,654	1,991	2,319
39,100	39,200	2,662	1,998	2,328
39,200	39,300	2,671	2,005	2,336
39,300	39,400	2,679	2,012	2,345
39,400	39,500	2,688	2,019	2,353
39,500	39,600	2,696	2,026	2,362
39,600	39,700	2,705	2,035	2,370
39,700	39,800	2,713	2,043	2,379
39,800	39,900	2,722	2,052	2,387
39,900	40,000	2,730	2,060	2,396
40,000				
40,000	40,100	2,739	2,069	2,404
40,100	40,200	2,747	2,077	2,413
40,200	40,300	2,756	2,086	2,421
40,300	40,400	2,764	2,094	2,430
40,400	40,500	2,773	2,103	2,438
40,500	40,600	2,781	2,111	2,447
40,600	40,700	2,790	2,120	2,455
40,700	40,800	2,798	2,128	2,464
40,800	40,900	2,807	2,137	2,472
40,900	41,000	2,815	2,145	2,481
41,000				
41,000	41,100	2,824	2,154	2,489
41,100	41,200	2,832	2,162	2,498
41,200	41,300	2,841	2,171	2,506
41,300	41,400	2,849	2,179	2,515
41,400	41,500	2,858	2,188	2,523
41,500	41,600	2,866	2,196	2,532
41,600	41,700	2,875	2,205	2,540
41,700	41,800	2,883	2,213	2,549
41,800	41,900	2,892	2,222	2,557
41,900	42,000	2,900	2,230	2,566

2010 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
42,000				
42,000	42,100	2,909	2,239	2,574
42,100	42,200	2,917	2,247	2,583
42,200	42,300	2,926	2,256	2,591
42,300	42,400	2,934	2,264	2,600
42,400	42,500	2,943	2,273	2,608
42,500	42,600	2,951	2,281	2,617
42,600	42,700	2,960	2,290	2,625
42,700	42,800	2,968	2,298	2,634
42,800	42,900	2,977	2,307	2,642
42,900	43,000	2,985	2,315	2,651
43,000				
43,000	43,100	2,994	2,324	2,659
43,100	43,200	3,002	2,332	2,668
43,200	43,300	3,011	2,341	2,676
43,300	43,400	3,019	2,349	2,685
43,400	43,500	3,028	2,358	2,693
43,500	43,600	3,036	2,366	2,702
43,600	43,700	3,045	2,375	2,710
43,700	43,800	3,053	2,383	2,719
43,800	43,900	3,062	2,392	2,727
43,900	44,000	3,070	2,400	2,736
44,000				
44,000	44,100	3,079	2,409	2,744
44,100	44,200	3,087	2,417	2,753
44,200	44,300	3,096	2,426	2,761
44,300	44,400	3,104	2,434	2,770
44,400	44,500	3,113	2,443	2,778
44,500	44,600	3,121	2,451	2,787
44,600	44,700	3,130	2,460	2,795
44,700	44,800	3,138	2,468	2,804
44,800	44,900	3,147	2,477	2,812
44,900	45,000	3,155	2,485	2,821
45,000				
45,000	45,100	3,164	2,494	2,829
45,100	45,200	3,172	2,502	2,838
45,200	45,300	3,181	2,511	2,846
45,300	45,400	3,189	2,519	2,855
45,400	45,500	3,198	2,528	2,863
45,500	45,600	3,206	2,536	2,872
45,600	45,700	3,215	2,545	2,880
45,700	45,800	3,223	2,553	2,889
45,800	45,900	3,232	2,562	2,897
45,900	46,000	3,240	2,570	2,906
46,000				
46,000	46,100	3,249	2,579	2,914
46,100	46,200	3,257	2,587	2,923
46,200	46,300	3,266	2,596	2,931
46,300	46,400	3,274	2,604	2,940
46,400	46,500	3,283	2,613	2,948
46,500	46,600	3,291	2,621	2,957
46,600	46,700	3,300	2,630	2,965
46,700	46,800	3,308	2,638	2,974
46,800	46,900	3,317	2,647	2,982
46,900	47,000	3,325	2,655	2,991
47,000				
47,000	47,100	3,334	2,664	2,999
47,100	47,200	3,342	2,672	3,008
47,200	47,300	3,351	2,681	3,016
47,300	47,400	3,359	2,689	3,025
47,400	47,500	3,368	2,698	3,033
47,500	47,600	3,376	2,706	3,042
47,600	47,700	3,385	2,715	3,050
47,700	47,800	3,393	2,723	3,059
47,800	47,900	3,402	2,732	3,067
47,900	48,000	3,410	2,740	3,076
48,000				
48,000	48,100	3,419	2,749	3,084
48,100	48,200	3,427	2,757	3,093
48,200	48,300	3,436	2,766	3,101
48,300	48,400	3,444	2,774	3,110
48,400	48,500	3,453	2,783	3,118
48,500	48,600	3,461	2,791	3,127
48,600	48,700	3,470	2,800	3,135
48,700	48,800	3,478	2,808	3,144
48,800	48,900	3,487	2,817	3,152
48,900	49,000	3,495	2,825	3,161

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
49,000				
49,000	49,100	3,504	2,834	3,169
49,100	49,200	3,512	2,842	3,178
49,200	49,300	3,521	2,851	3,186
49,300	49,400	3,529	2,859	3,195
49,400	49,500	3,538	2,868	3,203
49,500	49,600	3,546	2,876	3,212
49,600	49,700	3,555	2,885	3,220
49,700	49,800	3,563	2,893	3,229
49,800	49,900	3,572	2,902	3,237
49,900	50,000	3,580	2,910	3,246
50,000				
50,000	50,100	3,589	2,919	3,254
50,100	50,200	3,597	2,927	3,263
50,200	50,300	3,606	2,936	3,271
50,300	50,400	3,614	2,944	3,280
50,400	50,500	3,623	2,953	3,288
50,500	50,600	3,631	2,961	3,297
50,600	50,700	3,640	2,970	3,305
50,700	50,800	3,648	2,978	3,314
50,800	50,900	3,657	2,987	3,322
50,900	51,000	3,665	2,995	3,331
51,000				
51,000	51,100	3,674	3,004	3,339
51,100	51,200	3,682	3,012	3,348
51,200	51,300	3,691	3,021	3,356
51,300	51,400	3,699	3,029	3,365
51,400	51,500	3,708	3,038	3,373
51,500	51,600	3,716	3,046	3,382
51,600	51,700	3,725	3,055	3,390
51,700	51,800	3,733	3,063	3,399
51,800	51,900	3,742	3,072	3,407
51,900	52,000	3,750	3,080	3,416
52,000				
52,000	52,100	3,759	3,089	3,424
52,100	52,200	3,767	3,097	3,433
52,200	52,300	3,776	3,106	3,441
52,300	52,400	3,784	3,114	3,450
52,400	52,500	3,793	3,123	3,458
52,500	52,600	3,801	3,131	3,467
52,600	52,700	3,810	3,140	3,475
52,700	52,800	3,818	3,148	3,484
52,800	52,900	3,827	3,157	3,492
52,900	53,000	3,835	3,165	3,501
53,000				
53,000	53,100	3,844	3,174	3,509
53,100	53,200	3,852	3,182	3,518
53,200	53,300	3,861	3,191	3,526
53,300	53,400	3,869	3,199	3,535
53,400	53,500	3,878	3,208	3,543
53,500	53,600	3,886	3,216	3,552
53,600	53,700	3,895	3,225	3,560
53,700	53,800	3,903	3,233	3,569
53,800	53,900	3,912	3,242	3,577
53,900	54,000	3,920	3,250	3,586

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
54,000				
54,000	54,100	3,929	3,259	3,594
54,100	54,200	3,937	3,267	3,603
54,200	54,300	3,946	3,276	3,611
54,300	54,400	3,954	3,284	3,620
54,400	54,500	3,963	3,293	3,628
54,500	54,600	3,971	3,301	3,637
54,600	54,700	3,980	3,310	3,645
54,700	54,800	3,988	3,318	3,654
54,800	54,900	3,997	3,327	3,662
54,900	55,000	4,005	3,335	3,671
55,000				
55,000	55,100	4,014	3,344	3,679
55,100	55,200	4,022	3,352	3,688
55,200	55,300	4,031	3,361	3,696
55,300	55,400	4,039	3,369	3,705
55,400	55,500	4,048	3,378	3,713
55,500	55,600	4,056	3,386	3,722
55,600	55,700	4,065	3,395	3,730
55,700	55,800	4,073	3,403	3,739
55,800	55,900	4,082	3,412	3,747
55,900	56,000	4,090	3,420	3,756
56,000				
56,000	56,100	4,099	3,429	3,764
56,100	56,200	4,107	3,437	3,773
56,200	56,300	4,116	3,446	3,781
56,300	56,400	4,124	3,454	3,790
56,400	56,500	4,133	3,463	3,798
56,500	56,600	4,141	3,471	3,807
56,600	56,700	4,150	3,480	3,815
56,700	56,800	4,158	3,488	3,824
56,800	56,900	4,167	3,497	3,832
56,900	57,000	4,175	3,505	3,841
57,000				
57,000	57,100	4,184	3,514	3,849
57,100	57,200	4,192	3,522	3,858
57,200	57,300	4,201	3,531	3,866
57,300	57,400	4,209	3,539	3,875
57,400	57,500	4,218	3,548	3,883
57,500	57,600	4,226	3,556	3,892
57,600	57,700	4,235	3,565	3,900
57,700	57,800	4,243	3,573	3,909
57,800	57,900	4,252	3,582	3,917
57,900	58,000	4,260	3,590	3,926
58,000 and over				
		4,264 plus 8.5% of excess over \$58,000	3,593 plus 8.5% of excess over \$58,000	3,930 plus 8.5% of excess over \$58,000

2010 TAX RATE SCHEDULES

For Single Individual and Married Person Filing Separate Return

If the taxable income on 1040S-ME, line 18 is:

Less than \$4,950

\$ 4,950 but less than \$ 9,850
\$ 9,850 but less than \$ 19,750
\$ 19,750 or more

The Tax is:

2.0% of the taxable income

\$ 99 plus 4.5% of excess over \$ 4,950
\$ 320 plus 7.0% of excess over \$ 9,850
\$1,013 plus 8.5% of excess over \$ 19,750

For Unmarried or Legally Separated Individuals Filing as Heads of Households

If the taxable income on 1040S-ME, line 18 is:

Less than \$7,450

\$ 7,450 but less than \$ 14,800
\$ 14,800 but less than \$ 29,650
\$ 29,650 or more

The Tax is:

2.0% of the taxable income

\$ 149 plus 4.5% of excess over \$ 7,450
\$ 480 plus 7.0% of excess over \$ 14,800
\$1,520 plus 8.5% of excess over \$ 29,650

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income on 1040S-ME, line 18 is:

Less than \$9,950

\$ 9,950 but less than \$ 19,750
\$ 19,750 but less than \$ 39,550
\$ 39,550 or more

The Tax is:

2.0% of the taxable income

\$ 199 plus 4.5% of excess over \$ 9,950
\$ 640 plus 7.0% of excess over \$ 19,750
\$2,026 plus 8.5% of excess over \$ 39,550

Should I file a Maine income tax return? If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. You do not have to file a Maine income tax return if you meet **all** of the following requirements: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine Minimum Tax. However, you must file a return to claim any refund due to you.

If you are a nonresident or a "Safe Harbor" resident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. However, you may not be required to file if the number of days worked in Maine as an employee is 10 or less and your only Maine income is compensation for personal services. See 36 MRSA § 5142(8-A).

When must I file my return? No later than April 19, 2011.

I am getting a refund this year. When will I get my check? Please allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit www.maine.gov/revenue (select *Where's My Refund*).

What if I need more time to file? Maine allows an *automatic* six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the six-month period. Generally, the total extension period cannot exceed eight months.

Caution: An extension to file your Maine return is not an extension for payment of tax. If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (**April 19, 2011** for calendar-year filers) and the remaining 10% must be paid when the return is filed on or before October 15, 2011 in order to avoid the penalty for late payment of tax. However, interest is charged on any tax paid after the original due date of your return.

Remit your extension payment electronically using Maine EZ Pay (no forms required) at www.maine.gov/revenue or download the payment voucher at www.maine.gov/revenue/forms by the original due date for filing your Maine return.

What should I do if there is a change in my Maine tax liability? You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for failure to notify the state of these changes. When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.

What if I file or pay late? You will be charged interest. For calendar year 2011, the **interest** rate is 7%, compounded monthly, on income tax not paid by the due date (April 19, 2011 for calendar-year filers). An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and for understating income. For more information on late filing, see 36 MRSA § 5278 or visit www.maine.gov/revenue.

Am I required to file and pay estimated tax? See the instructions for Form 1040ES-ME at www.maine.gov/revenue/forms.